



HOUSE COMMITTEE ON APPROPRIATIONS

FISCAL NOTE

HOUSE BILL NO. 1438

PRINTERS NO. 1949

PRIME SPONSOR: Maher

COST / (SAVINGS)

FUND	FY 2012/13	FY 2013/14
General Fund	\$0	\$0

SUMMARY: House Bill 1438, Printer's Number 1949, amends the General County Assessment law further providing for subjects of taxation enumerated.

ANALYSIS: This legislation provides that structures commonly used in agriculture and known as "high tunnels" or "hoop houses" shall be exempt from real estate assessment. Specifically, no covered agricultural structures constructed with a metal, wood or plastic frame with a plastic, woven textile or other flexible covering and a floor made of soil, crushed stone, matting, pavers or a floating concrete slab whether the structure has become affixed to the real estate or not shall be assessed or taxed as real estate.

The act shall take effect in 60 days.

FISCAL IMPACT: Enactment of this legislation will have no adverse fiscal impact on Commonwealth funds. Local taxing authorities would lose the ability to tax high tunnels or hoop houses to the extent that the local taxing authority is currently assessing such structures.

PREPARED BY: Ritchie LaFaver
House Appropriations Committee (R)

DATE: June 18, 2013

Estimates are calculated using the best information available. Actual costs and revenue impact incurred may vary from estimates.